

LOUISIANA
 DEPARTMENT of REVENUE

**Solar Energy Income Tax Credit for
 Individuals and Businesses**
**FILING PERIOD
 2015**
☐ Individual ☐ Business

PLEASE PRINT OR TYPE.

Name of Taxpayer/Entity claiming credit		Social Security No./Entity Louisiana Revenue Account No.	
Name of Taxpayer's spouse (if joint individual income tax return)		Spouse's Social Security No. (if joint individual income tax return)	
Taxpayer residence address (if individual income tax return) or Business address			
City		State	ZIP

Total Available Credit			
1	Complete a worksheet, from page 2A or 2B, for each solar energy system. Enter the amounts from Line 6 or Line 14 (Purchased Systems) or Line 14 (Leased Systems), whichever is applicable. If multiple worksheets are used, enter the total.	1	
2	Share of qualifying tax credit from partnerships, trusts or small business corporations (Number of units _____) Name of Entity: _____ Louisiana Revenue Acct No: _____	2	
3	Total Credit Available to the taxpayer (Add Lines 1 and 2.)	3	

LSA-R.S. 47:6030 provides for a credit against income tax for the purchase and installation of a solar electric system, solar thermal system, or any combination of components thereof, collectively referred to as "system." The credit may be claimed by an individual at a single-family detached residence located in this state or by a third-party owner through a lease with the owner of a single-family detached residence located in this state. The credit may also be claimed in cases where the resident individual purchased a newly constructed home located in Louisiana that had such a system already installed. However, only one tax credit with respect to each residence is allowed and no other tax credit will be allowed for any other system installed at that residence. See Revenue Information Bulletin No.13-026 and 15-026 and LAC 61:I.1907 for additional information regarding additional requirements and restrictions.

System components purchased on or after July 1, 2013 must be compliant with the "Buy American" requirements of the federal American Recovery and Reinvestment Act of 2009 (ARRA). See Revenue Information Bulletin 13-013 for more information.

The tax credit for a purchased system is equal to 50% of the first \$25,000 of the cost of a solar electric system if installed before July 1, 2015. If the system was purchased and installed on or after July 1, 2015, the credit is equal to the lesser of \$2.00 per watt, 50% of the first \$25,000 of the purchase and installation costs or \$10,000.

The tax credit for a **leased system** installed in 2015 is equal to 38% of the first \$20,000 of eligible cost. For the purpose of determining the cost basis of the credit for a leased system, the eligible cost is \$3.50 per watt limited to 6 kilowatts for a system purchased and installed on or after July 1, 2014 and before July 1, 2015 and \$2.00 per watt limited to 6 kilowatts for a system purchased and installed on or after July 1, 2015 and before July 1, 2018.

If you received this credit through an interest in a partnership, trust, or small business corporation, please retain copies of the Schedule K-1 or other document that support your share of the distributed credit amount entered on line 2 above.

This credit may be used in addition to any federal credits earned for the same system, but the taxpayer is prohibited from using any other state tax benefit for property for which the credit is claimed.

Declaration	
I declare that to the best of my knowledge of all available information, this refund claim is true and complete and complies with all statutes, rules and regulations, and any other policy pronouncements related to the solar energy income tax credit.	
Signature of Taxpayer, Entity Officer or Other (for other, attach power of attorney) X	Date (mm/dd/yyyy)
Signature of Spouse (if joint return)	Date (mm/dd/yyyy)

Please complete a separate worksheet and supplemental information sheet for each solar energy system for which you are requesting credit. Attach each worksheet to page 1.

LOUISIANA
 DEPARTMENT of REVENUE

Solar Energy Income Tax
 Purchased Systems (Credit Code 64F)
 Worksheet

FILING PERIOD
2015

PLEASE PRINT OR TYPE.

Name of Taxpayer/Entity claiming credit		Social Security No. /Entity Louisiana Revenue Account No.	
Name of Taxpayer's spouse (if joint individual income tax return)		Spouse's Social Security No. (if joint individual income tax return)	
Physical address of location where system installed		City	State LA
<input type="checkbox"/> Solar Electric System <input type="checkbox"/> Solar Thermal System* <input type="checkbox"/> Solar A/C* <input type="checkbox"/> Combination Solar Electric and Solar Thermal System*			
Date the installation of the energy system was completed _____ (mm/dd/yyyy) in a Louisiana residence.			
Contractor's Name		Contractor's Louisiana License Number	

*These systems are not eligible if placed in service after June 19, 2015.

Computation of the Credit			
1	Cost of new system equipment	1	
2	Cost of new system installation	2	
3	Taxes associated with new system	3	
4	Total (Add Lines 1 through 3.)	4	
5	Enter the smaller of \$25,000 or the amount on Line 4. If the system installation was completed on or after July 1, 2015, skip Line 6 and go to Line 7. If not, go to Line 6.	5	
6	Multiply Line 5 by 50% (.50). This is your credit.	6	
7	Enter the smaller of Line 4 or \$20,000.	7	
8	Multiply Line 7 by 50% (.50).	8	
9	Enter the sum of the nameplate kW of all of the photovoltaic panels in the system.	9	
10	kW equivalent of solar collector panels. See instructions below.	10	
11	Total Power Rating of the System: Enter the sum of Lines 9 and 10.	11	
12	Multiply Line 11 by 1,000.	12	
13	Multiply Line 12 by \$2.00.	13	
14	Enter the smaller of the amount on Line 8 or Line 13. This is your credit.	14	

Instructions for Line 10: To determine the kW equivalent for each panel, multiply the Solar Rating and Certification Corporation (SRCC) efficiency rating by the gross area (in m²). The result is the kW equivalent for the panel. The efficiency rating is the first value in the ISO Efficiency Equation for either SI units or IP Units (found in the "Technical Information" area of the collector's SRCC certificate). For example, if the equation is expressed as " $\eta = 0.749 - 3.69060(P/G) - 0.00551(P^2/G)$ ", the efficiency rating is 0.749. If this same collector's gross area (found in the "Collector Specifications" area of the certificate) is 2.993 m², then the kW equivalent of the collector would be $.749 \times 2.993 = 2.242$ kW. Enter the sum of the kW equivalents of all collector panels on line 10.

LOUISIANA
 DEPARTMENT of REVENUE

Solar Energy Income Tax
 Leased Systems (Credit Code 74F)
 Worksheet

FILING PERIOD
2015

PLEASE PRINT OR TYPE.

Name of Taxpayer/Entity claiming credit		Social Security No. /Entity Louisiana Revenue Account No.	
Name of Taxpayer's spouse (if joint individual income tax return)		Spouse's Social Security No. (if joint individual income tax return)	
Physical address of location where system installed		City	State LA
<input type="checkbox"/> Solar Electric System <input type="checkbox"/> Solar Thermal System* <input type="checkbox"/> Solar A/C* <input type="checkbox"/> Combination Solar Electric and Solar Thermal System*			
Date the installation of the energy system was completed _____ (mm/dd/yyyy) in a Louisiana residence.			
Contractor's Name		Contractor's Louisiana License Number	

*These systems are not eligible if placed in service after June 19, 2015.

Computation of the Credit			
1	Cost of new system equipment	1	
2	Cost of new system installation	2	
3	Taxes associated with new system	3	
4	Total (Add Lines 1 through 3.)	4	
5	Enter the smaller of \$20,000 or the amount on Line 4.	5	
6	Enter the sum of the nameplate kW of all of the photovoltaic panels in the system.	6	
7	kW equivalent of solar collector panels. See instructions below.	7	
8	Total Power Rating of the System: Enter the sum of Lines 6 and 7.	8	
9	Multiply Line 8 by 1,000.	9	
10	Enter the smaller of \$6,000 or the amount on Line 9.	10	
11	If the system installation was completed during the period from 01/01/2015 to 06/30/2015, enter \$3.50. If the installation was completed during the period from 07/01/2015 to 12/31/2018, enter \$2.00.	11	
12	Multiply Line 10 by Line 11.	12	
13	Enter the smaller of Line 5 or Line 12.	13	
14	Multiply Line 13 by 38% (.38). This is your credit.	14	

Instructions for Line 7: To determine the kW equivalent for each panel, multiply the Solar Rating and Certification Corporation (SRCC) efficiency rating by the gross area (in m²). The result is the kW equivalent for the panel. The efficiency rating is the first value in the ISO Efficiency Equation for either SI units or IP Units (found in the "Technical Information" area of the collector's SRCC certificate). For example, if the equation is expressed as " = 0.749 - 3.69060(P/G) - 0.00551(P²/G), the efficiency rating is 0.749. If this same collector's gross area (found in the "Collector Specifications" area of the certificate) is 2.993 m², then the kW equivalent of the collector would be 749 x 2.993 = 2.242 kW. Enter the sum of the kW equivalents of all collector panels on line 7.

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**Solar Energy
Income Tax Credit**
 Supplemental Information

**FILING PERIOD
2015**

PLEASE PRINT OR TYPE.

Name of Taxpayer/Entity claiming credit	Social Security No./ Louisiana Revenue Account No.		
Physical address of location where system installed	City	State LA	ZIP
Name of Taxpayer's spouse (if joint return)	Spouse's Social Security No.		

System Information		
<input type="checkbox"/> Solar Electric System	Total nameplate listed kW of all installed panels:	
<input type="checkbox"/> Solar Thermal System	Listed SRCC annual BTU or equivalent kWh output:	
Provide the Make, Model and serial number of generators, alternators, turbines, photovoltaic panels, inverters, and solar thermal collectors for which a credit is being applied.		
Make	Model	Serial Number

Attach Additional Sheets if Needed

Louisiana Administrative Code 61:I.1907 requires certain information about the system be provided to determine eligibility for the credit. Below is a list of additional information required about the solar system. Failure to provide this information may result in the disallowance of the credit.

1. A copy of the modeled array output report using the PV Watts Solar System Performance Calculator. The calculator was developed by the National Renewable Energy Laboratory and is available at the website www.nrel.gov/irredc/pvwatts. The analysis must be performed using the default PV Watts de-rate factor.
2. A copy of the solar site shading analysis conducted on the installation site using a recognized industry site assessment tool such as a Solar Pathfinder or Solmetric demonstrating the suitability of the site for installation of a solar energy system.
3. A copy of the receipt or paid invoice detailing the amount of purchase.

LOUISIANA
 DEPARTMENT of REVENUE

**Solar Energy
Income Tax Credit**
 Residential Property Owner Declaration

**FILING PERIOD
2015**

PLEASE PRINT OR TYPE.

Name of Taxpayer/Entity claiming credit	Social Security No./ Louisiana Revenue Account No.		
Physical address of location where system installed	City	State LA	ZIP
Name of Taxpayer's spouse (if joint return)	Spouse's Social Security No.		

This page must be signed by the owner of the property on which the solar system is installed.

I, the undersigned residential property owner, am the purchaser/lessee of a solar energy system and may be entitled to claim the Louisiana solar energy income tax credit pursuant to R.S. 47:6030.

I understand and acknowledge my right to consult a tax professional prior to claiming any Louisiana state tax credit for which I may be eligible.

I understand and acknowledge that LAC 61:I.1907(F)(2) and (3) provide cost ineligible for inclusion under the tax credit. I understand that R.S. 47:6030(C)(1) explains that my "cost of purchase" or overall "costs" of a solar energy system cannot include any lease management fee or any inducement to purchase or lease a solar energy system.

I understand that an inducement is an incentive for me to purchase or lease a solar energy system. An inducement may be offered to me as a rebate, prize, gift certificate, trip, additional energy item or service, or any other thing of value given to me by the seller, installer, or equipment manufacturer as an incentive for me to purchase or lease a system.

Whenever marketing rebates or incentives are offered to me in return for a reduction in purchase or lease price of the system or as an inducement to make the purchase or lease, the eligible cost under LAC 61:I.1907(F)(1) will be accordingly reduced by the fair market value of the marketing rebate or incentive that I receive.

Date (mm/dd/yyyy)	Last 4 digits of SSN _____	Signature
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Pursuant to Act 131, Department of Revenue Form R-1086 shall contain the following sworn statements by the licensed dealer who sold or leased the system and the licensed installer who installed the system. This page should be completed in its entirety and included with Form R-1086.

Residential Property where the Solar Energy System was Installed

Address	City	State	ZIP
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The undersigned is an authorized principal in _____, is licensed by the Louisiana Board of Contractors as required by R.S. 47:6030, and certifies under penalty of law, particularly R.S. 14:202.2(A), that the system sold or leased to the homeowner of the residence located at _____ has a total nameplate value of _____ kilowatts, that no solar dealer, solar installer, or installer affiliate financed the repayment obligations, and that a reasonable good faith belief exists that the residence is eligible for the credit provided for in this Section in the amount claimed on a Louisiana income tax return.

 Dealer's Name (printed)

 Dealer's Name (signature)

 Dealer's Louisiana License Number

The undersigned is an authorized principal in _____, is licensed by the Louisiana Board of Contractors as required by R.S. 47:6030, is a licensed installer, as required by R.S. 37:2156.3, and certifies under penalty of law, particularly R.S. 14:202.2(A), that the system installed at the residence located at _____ has a total nameplate value of _____ kilowatts.

 Installer's Name (printed)

 Installer's Name (signature)

 Installer's Louisiana License Number

 Date the installation of the energy system was completed and placed in service

 Notary Public